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+ W.P.Nos. 21292, 21294 & 21301 of 2005

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$ The General Manager,
District Industries Centre, Adilabad and another.

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? C A S E S R E F E R R E D : -

[1] 2003 (5) SCC 333,
2 1993 APSTJ Volume 17 P. 91
3 W.P.No.1954 of 2005 dtd.13-6-2006
4 W.P.No.3506 of 2006 dtd.24-2-2006
5 AIR 1999 SC 1801

[6] AIR1996 SC 149
7.92 STC 110

THE HONOURABLE SRI JUSTICE P.S.NARAYANA

W.P.Nos.21292,21294, and 21301 of 2005
(COMMON ORDER)
Dated:10-08-2006

Between:

M/s.G.S.Oils Ltd., rep. by its Managing Director, Sri Manoj Makharia,
M/s.K.K.Agro Products rep. by its Partner, Sri Mahesh Kumar Khetian
and
M/s.G.M.R. Solvents, rep. by its Proprietor, Sri G. Vinod Kumar.

Petitioners

And

The General Manager,
District Industries Centre, Adilabad and another

Respondents

THE HONOURABLE SRI JUSTICE P.S.NARAYANA

W.P.Nos.21292,21294, and 21301 of 2005

COMMON ORDER:

1. These writ petitions are coming up in the list at interlocutory stage and at the request of both the counsel, the learned counsel representing the writ petitioners in all these writ petitions and the learned G.P. for Industries, the writ petitions are being disposed of finally.

2. This writ petitions were filed praying for the reliefs that the respective petitioners are entitled to issue of the eligibility certificates for the benefits of concessional power tariff exemption of market cess, interest subsidy, refund of sale tax and reimbursement of in put on export and other incentives and concessions in terms of G.O.Ms.No.333, dated 14-11-2003 and G.O.Ms.No.55 dated 5.3.2004 of Industries and Commerce Department, Government of A.P.,Hyderabad and consequently direct the respondents to issue the same and pass such other suitable orders.

3. The first and second respondents filed counter affidavit and resisted the same.

4. Sri W.B. Srinivas, the learned counsel representing the petitioners in all these writ petitions would maintain that inasmuch as the facts in all these writ petitions and the reliefs prayed for in all these

writ petitions being common, these can be disposed of by a common order.

5. The learned counsel would maintain that the mere fact that G.O.Ms.No.333, Industries and Commerce dated 14-11-2003 was subsequently superseded by G.O.Ms.No.179 Industries and Commerce dated 22.6.2005, it cannot be said that even during that period, the petitioners are not entitled to these benefits. The learned counsel also had explained both the G.Os in detail and would maintain that the mere fact that there was some delay on the part of the concerned authorities by that it cannot be said that during that period, the petitioners are not entitled to the benefits. The counsel placed strong reliance on the decision of the Apex Court in **Commissioner of Central Excise Vs. M.P.V.Engg. Industies**,[1] and on **P.P.P.Industries, Nandyal Vs. The Commission of Industries,** [2] and also the judgment of the learned judge of this court in Writ Petition No.1954 of 2005 dated 30th day of June,2006, **M/s.Sukhjit Starch Mills Limited, rep. by its Vice President Mr.Rajeev Puri Vs.The Agricultural Market Committee, Nizamabad, rep. by its Chairman and others,** [3]**.**

6. On the contrary, the learned Government Pleader for Industries had taken this court through the contents of the counter affidavit and had placed G.O.Ms.No.179 dated 22-06-2005 before this court and would contend that fresh food processing policy would come into effect from 01-04-2005 and the reimbursement of cost of power shall be extended for a period of five years from the date of 01-04-2005 and the food processing unit those, who have gone into commercial production after 14.11.2003, would be eligible for reimbursement for costs of power. The learned counsel also would explain that making an application cannot be sufficient. Giving eligibility certificate or assurance thereof these aspects are essential to attract even G.O.Ms.No.333 dated 14-11-2003. This aspect in fact was considered

in writ petition No.3506 of 2006 in **Venus Food Products, a Partnership firm, Saidabad, Hyderabad,Vs. Principal Secretary to Govt. and CIP Industries and Commerce Department, Hyderabad**,[4] and in view of the view expressed by the learned judge of this court, the petitioners are not entitled to any relief whatsoever.

7. Heard the counsel.

8. The application in respect of Writ Petition No.21292 of 2005 is dated 29-5-2004, in writ petition No. 21294 of 2005 is dated 24-4-2004 and in writ petition No.21301 of 2005 is dated 6-5-2004 except for the different dates on which the applications were made by the respective petitioners in these writ petitions, all other facts are almost common and similar in all these writ petitions. The respective writ petitioners are the food processing units having valid licence issued by the Inspector of Factories having obtained necessary permission as required under law to run the units. It is stated that the Government of India, Ministry of Food Processing Industries, had announced number of schemes for accelerating the growth of food processing sectors throughout the country. In pursuance of the said scheme, the Government of India had requested the State Government to evolve a policy of food processing industry so as to achieve objectives of the scheme announced by the Government of India for strengthening the food processing units. In pursuance of the same, the Government of A.P. vide G.O.Ms.No.333 dated 14-11-2003 came out with a State Police for the food processing industries in the following field/areas i.e. (1) Horticulture, (2) Agriculture, (3) Animal husbandry (4) Fisheries (5) Agro Food Processing Industries and (6) other allied industries. The Government of Andhra Pradesh also had announced certain incentives and concessions to all these industries in the above fields. The petitioner industry is an agro based industry and falls under the category of food processing industry. It is stated that in terms of the aforementioned G.O., the petitioners-Industries are entitled for concessions of

electricity tariff and exemption of payment of market cess and the benefit of adjustment of tax on sales tax and refund of tax with respect of exports. It is also stated that these units are entitled to certain other subsidies. The various incentives announced under the G.O. are as hereunder:

"Incentives and concessions:

i) **The Government of Andhra Pradesh will give an additional 10% of the subsidy assistance being given by the Government of India to the agro food processing units.**

ii) **Power is a very important cost factor in food processing units. To help newly established units during the nascent stage, Government will extend electricity tariff at concessional rate or Rs.1.75 per unit for a period of five years and the deferential tariff (i.e. between actual cost as decided by the A.P.E.R.C. and the concessional rate fixed by Government) is paid to the concerned DISCOM as subsidy.**

iii) **The 50% stamp duty for land registration and documentation duty paid by the unit shall be refunded as subsidy from Government in Industries Department.**

iv) **A 5% interest subsidy will be given on total working capital loan taken by new food processing industrial units in food parks subject to a maximum of Rs.2.00 lakhs per unit for a period of one year. In other areas of the state, a maximum of Rs.1.00 lakh per unit for a period of one year.**

v) **To encourage use of mechanized grading/sorting/sizing machines/packing especially for exportable products, a subsidy of 50% will be given on equipment with a ceiling of Rs.3.00 lakhs per beneficiary on primary processing activities, like grading, sorting, packing, washing at the farm gate.**

vi) **To encourage the use of dries which will help in getting better value addition for perishable produce a subsidy of 25% will be given on the cost of equipment will be given subject to a ceiling of Rs.2.00 lakhs per beneficiary.**

vii) **All food processing Industries shall be exempted from payment of market cess, on the procurement of raw material for the industry. On the turn over of the value of finished produce for exports, a development cess of 0.5% would be charged and the amount will be exclusively utilized for improving the infrastructure for the food processing industry.**

viii) **The sales tax on inputs, other than fuel, used by the Food Processing Industry, the tax paid shall be adjusted against the tax payable, on the sales of the finished products sold within the State or in the course of inter-state trade on which CST is leviable. Further in respect of exports the input tax shall be refunded by Industries Department."**

9. It is also stated that the Government of A.P. had also made special provisions by which the

concessions provided under the State Policy on food processing industries, shall be extended to the existing units in pursuance of its policy, the Government of Andhra Pradesh issued G.O.Ms.No.55 dated 5.3.2004 under which operational guidelines had been laid down. At Para 7 of the G.O. the procedure for claiming the incentives had been prescribed as hereunder:

"7.0 PROCEDURE FOR CLAIMING INCENTIVES:

7.1 . All the new eligible food processing industrial units shall submit their claim applications in the prescribed proforma at Annexure-II for sanction of following incentives within six months from the date of commencement of the commercial production, and existing food processing industries should submit their applications with relevant documents, within six months from the date of issue of G.O., to the Commissioner of Industries/General Manager, District Industries Centre concerned as the case may be.

1. **Additional 10% investment subsidy on Central Grand.**
2. **Reimbursement of 50% Registration charges/stamp duty.**
3. **Interest subsidy for all Food Processing Industries.**
4. **25% Air Freight subsidy.**
5. **Reimbursement of input tax on export made.**
6. **Subsidy for mechanized grading/sorting/sizing machines/packaging equipment especially for exportable products.**
7. **Subsidy for Dryer Equipments.**
8. **Interest subsidy for Food Processing Industries.**

7.2. The submission of application may also be done electronically and hand copies of documents sent by post. All the eligible New Food Processing Industries shall obtain clearances/permission through single window and furnish them along with claim application.

7.3. All SSI & Tiny food processing Industries with investment limit up to Rs.15.00 lakhs on the fixed capital investment shall submit their claim applications direct to the General Manager, District Industries Centre concerned. (GO.Ms.No.296, Industries & Commerce (IP) Department dated 22.8.98).

7.4. All Large & Medium SSI Food processing Industries with investment limit above Rs.15.00 lakhs on the fixed capital investment shall submit their claim applications direct to the Commissioner of Industries, A.P.Hyderabad. (GO.Ms.No.296, Industries & Commerce (IP) Department dated 22.8.98).

7.5. All belated applications will be treated as belated claims as given below:

In respect of applications made after due date but not exceeding six months i.e., below one year from DCP, 50% of the investment subsidy will be allowed. Applications made after one year from the DCP, no investment subsidy will be allowed."

10. It is also stated that in terms of the aforementioned G.O., these petitioners submitted applications as already specified supra in the writ petition No.21292 of 2005 on 29-5-2004 and in writ petition No.21294 of 2005 on 24.4.2004 and in writ petition No.21301 of 2005 on

6.5.2004 respectively within time specified by the guidelines. All the applications were also forwarded to the State Level Committee constituted under the G.O. The State Level Committee / District Level Committee had scrutinized the applications and the petitioners were informed that further communication in this regard would be sent to them. But however, the petitioners had not received any communication in this regard. It is also stated that the petitioners are entitled to the concessions of power tariff, exemption of market cess and other benefits. It is further stated that these petitioners can claim benefits under the G.O. only after the eligibility certificate is granted by the respondent authorities. The procedure prescribed for sanction of incentives as specified under Para 8 of G.O.55 dated 5.3.2004 is as hereunder:

" 8.0: <u>PROCEDURE OF SANCTION OF INCENTIVES</u>:

8.1.On receipt of application claiming incentives from the Industrial units concerned for sanction of incentives under the scheme, the Member-Secretary of the State/District Level Committee will prepare the agenda notes in each case in the form prescribed for placing for approval before the respective Committees for obtaining sanction. After sanction a sample checking will be one by the G.M.s, accredited agencies or other officers. The samples will be selected in a manner to ensure that all units claiming incentives/subsidies are covered once a year. Pre-inspections will be avoided while sanctioning incentives.

8.2. If any doubt arises on the claims submitted by the food processing industries, the concerned DLC/SLC can refer the same to the Multi Disciplinary Committee or the accredited agency for verification and certification of the genuineness of the particulars furnished by the industrial units. Progressively the security will be done only by accredited agencies.

8.3. The COI will empanel accredited agencies to undertake the work of certifying the food processing industries eligible for investment subsidy, etc."

11. From the above procedure once a year the units claiming incentives subsidies are to be covered . Immediate steps are to be taken by the concerned authorities to sanction the incentives to the eligible units. Once the committee constituted for the above purpose scrutinizes the application for sanction the claim, the claims are to be processed. It is also stated that after submitting the applications for incentives, though a year had been lapsed, nothing is being heard

from the side of the respondents. It is also further stated that inasmuch as these units made applications for issuance of eligibility certificates for concessional power tariff and exemption of market cess to the General Manager, Distinct Industries Center, Adilabad and thereafter also submitted several applications and the reminders inasmuch as the petitioners are not issued any necessary sanction and the eligibility certificates so as to enable them to claim the incentives in terms of G.Ms.No.333 dated 14.11.2003 and G.O.Ms.No.55 dated 05-03-2004, representations were made in this regard. It is also stated that the Commissionerate of Industries, Government of A.P. Hyderabad in Memo No.20/1/2004/716 dated 23-12-2004 had issued clarification wherein all the General Managers of the District Industries Centers in the State were informed that the Government of A.P. had confirmed to extend incentives and concessions even to the existing food processing units in terms of clause VIII item 3 of G.O.Ms.No.333 Industries and Commerce dated 14.11.2003 and the existing food processing units were allowed all the incentives and concessions except capital investment subsidy, to all the existing units treating them as new units. It is also further instructed that all the General Managers were instructed to take necessary action in this regard. It is stated in the light of the same, these units being the existing units they are entitled to the incentives as envisaged in view of policy of the Government in the aforementioned G.Os. Several other factual details relating to the representations and correspondence also had been referred to in the respective writ petitions.

12. In the counter affidavit filed on behalf of first and second respondents, it was stated that the Government vide G.O.Ms.No.333, Industries and Commerce (C & EP) Department dated 14-11-2003 offered following incentives and concessions to Horticulture, Agriculture, Animal Husbandry, Fisheries, Agro Food Processing Industries and Allied Industries as hereunder:

i. **The Government of Andhra Pradesh will give an additional 10% of the subsidy assistance being given by the Government of India to the agro food processing units.**

ii. **Electricity Tariff at Concessional rate of Rs.1.75 per unit for a**

period of five years;

iii. **50% stamp duty for land registration and documentation duty paid by the unit shall be refund as subsidy from Government in Industries Department.**

iv. **5% Interest subsidy will be given on total working capital loan taken by new food processing industrial units in food parks subject to a maximum of Rs.2.00 lakhs per unit for a period of one year in other areas of the State a maximum of Rs.1.00 lakh per unit for a period of one year.**

v. **To encourage use of mechanized grading/sorting /sizing machines/packaging especially for exportable products, a subsidy of 50% will be given on equipment with a ceiling of Rs.3.00 lakhs per beneficiary on primary processing activities, like grading, sorting, packing, washing at the farm gate.**

vi. **To encourage the use of dryers which will help in getting better value additional for perishable produce a subsidy of 25% on the cost of equipment will be given subject to a ceiling of Rs.2.00 lakhs per beneficiary.**

vii. **All food processing industries shall be exempted from payment of market cess, on the procurement of raw-material for the industry. On the turn over of the value of finished product for exports, a development cess 0.5% would be charged and the amount will be exclusively utilized for improving the infrastructure for the food processing industry.**

viii. **The sales tax on inputs, other than fuel, used by the Food Processing Industry the tax paid shall be adjusted against the tax payable, on the sales of the finished products sold within the State or in the course of interest trade on which CST is leviable. Further in respect of exports the input tax shall be refund by the Industries Department.**

ix. **If a unit exports at least 50% of its installed capacity, the maximum limit of interest subsidy will be 2.00 lakhs per unit for a period of two years.**

x. **25% Air freight subsidy will be given on the actual cost incurred on air freight for export of perishable with a ceiling of Rs.2.00 lakhs per unit per annum. (For Exports).”**

13. It is also submitted that the Commissioner of Industries issued instructions to all the General Managers, DICs “ not to issue any Eligibility Certificates to the eligible Food Processing Industries for availing Power Tariff Concession and Marketing Cess under their Jurisdiction until further orders from the Commissioner of Industries, vide Memo No.20/1/2003/918 dated 3.2.2005.

14. The fact that the applications were made by these respective units is not in serious controversy. But however, the specific stand taken by respondents 1 and 2 is to the effect that in the light of the G.O.Ms.No.179 Industries and Commerce dated 22-06-2005

superseding the G.O.Ms.No.333 aforesaid, the writ petitioners are not entitled to any relief whatsoever.

15. G.O.Ms.No.179 dated 22-06-2005 reads as hereunder:

"GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Industries & Commerce Department- Food Processing Policy of Andhra Pradesh State-Fresh Policy-Orders-Issued.

INDUTRIES & COMMERCE (FP) DEPARTMENT

G.O.Ms.No.179 Dated: 22-06-2005

Read the following:

1. GO Ms.No.333, Industries & Commerce (C & EP) Department, dated 14.11.2003.

2. GO Ms.No.55, Industries & Commerce (C&EP) Department, dated 05-03-2004.

3. From the Commissioner of Industries, Andhra Pradesh,Hyderabad Single File No.30/3/2005/0565, dated 20-06-2005.

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ORDER:

In the GO first read above, orders were issued on Food Processing Policy of Andhra Pradesh State and extending various incentives and concessions to the Food Processing Industries in the State. In the GO second read above operational guidelines were also issued for implementation of the Food Processing Policy in the State.

2. The Commissioner of Industries , Andhra Pradesh, in the single file third read above has reported that some of the Food Processing Industries in the State have approached the High Court of Andhra Pradesh. Keeping in view of the all consequences in view, the Commissioner of Industries, has requested the Government to consider the earlier policy and issue necessary fresh orders on the Food Processing Policy of the Andhra Pradesh.

3. Government, after careful examination of the matter in detail, have decided to evolve a fresh Food Processing Policy of Andhra Pradesh State by superseding the orders issued in the GO first read above and the operational guidelines issued in the GO second read above.

4. Accordingly, in supersession of the orders issued in GO first read above and consequent operational guidelines issued in GO second read above, approved the fresh State Policy on "Food Processing Industries."

16. The question which is agitated by the respective counsel representing the parties is whether by virtue of G.O.Ms.No.179 referred to supra, can it be said that from the date of applications the petitioners are entitled to incentives as specified in G.O.Ms.333 aforesaid or not. The learned G.P. for industries specifically referred to the annexure to G.O.No.55 Industries and Commerce dated 5-3-2004 and specifically pointed out to 7.6.6. whereunder it is specified *" After receipt of the applications the General Manager, DIC & Convener,*

District Level Committee will place these applications before DLC for issue of Eligibility Certificate. After approval of the DLC, the GM, DIC will issue the Eligibility certificate in the prescribed proforma at Annexure-V. 7.6.7 specifies " After issue of Eligibility Certificate the unit holder will give a half yearly self-certification in the form given in Annexure-VI."

17. Strong reliance was placed on the decision of the learned Judge of this court in writ petition No.3506 of 2006 dated 24th day of February,2006(3 supra) whereunder the learned judge after referring to **Punjab Communication Limited Vs. Union of India**,[5] and also in **State of Himachal Pradesh Vs. Ganesh Wood Products** ,[6] in relation to both legitimate expectation and also principle of promissory estoppel and arrived at a conclusion that the writ petitioner has not placed before the court any assurance specifically given to the petitioner or the orders of the fourth respondent giving eligibility certificate as required under G.O.Ms.No.333, dated 14.11.2003 and therefore, the petitioner cannot be heard to say that it has altered its position to the detriment and the writ petition is devoid of any merit and accordingly dismissed.

18. In **M/s.Sukhjit Starch Mills Limited, rep. by its Vice President Mr.Rajeev Puri Vs.The Agricultural Market Committee, Nizamabad, rep. by its Chairman and others,(3 supra)** the learned judge of this court while with dealing G.O.Ms.No.333, Industries and Commerce (C & EP) dated 14-11-2003 relying upon **P.P.R. Industries Vs. Commissioner of Industries**,[7] held that despite the issuance of G.O.Ms.No.179 adopting a fresh policy superseding G.O.Ms.No.333 dated 14-11-2003 and the operational guidelines issued under G.O.Ms.No.55 dated 5-3-2004 for the prior period the writ petitioners are entitled to such incentives. In the said decision the learned Judge was dealing with Section 35 of A.P. (Agricultural Produce and Livestock) Market Act, 1966 and the Rules made

thereunder and the exemption in relation to the payment of market fee for the period prior to G.O.Ms.No.179 dated 22-6-2005. Strong reliance was also placed on the decision of the Division Bench of this court in **P.P.P.Industries Nandyal and 18 others Vs. The Commissioner of Industries & Others**,(2 supra) at Para 9 observed as hereunder:

> **" It is too late in the day now to urge that the petitioners are not entitled to claim relief on the basis of equitable estoppel. A catena of decisions of the Supreme Court from Union of India Vs. Afghan Agencies (AIR 1968 S.C.718), Century Spinning and Manufacturing Co. Ltd., Vs.The ulhasnagar Municipal Council (AIR 1971 S.C.1021), Turner Morrison and Co. Ltd Vs. Hungerford Investment Trust Ltd., (AIR 1972 S.C.1311) , M/s.Radhakrishna Agarwal Vs. State of Bihar (AIR 1972 S.C.1496) , Motilal Padampat Sugar Mills Co. Ltd. Vs. State of U.P. (AIR 1979 S.C.621), Sri Bakul Oil Industries Vs. State of Gujarat (AIR 1987 S.C.142), Bhim Singh Vs. State of Haryana (AIR 1980 S.C.768), The Gujarat State Financial Corporation Vs. M/s.Lotus Hotels Pvt. Ltd., (AIR 1983 S.C.848), Union of India Vs. Godfrey Philips India Ltd., (AIR 1986 S.C.806), Express News Papers Ltd. Vs. Union of India (AIR 1986, S.C.872), and Pournami Oil Mills Vs. State of Kerala (AIR 1987 S.C.590), have positively held that promissory estoppel is a plea which is enforceable and that the essential elements of that plea consists of a promise by representation by one, on which, the promissee acts and alters his position. We have no doubt that clause-3 of G.O.498 amounted to a representation to persons like the petitioners who acted upon the promise contained therein and altered their position as a consequence thereof. Those factors were sufficient to attract the principles of promissory estoppel as found by the decisions referred to above. As a matter of fact the respondents had acted upon the representation containing the above promise by granting relief to the petitioners, but they limited relief to the restricted extent only."**

19. Further reliance was placed on the decision of the Apex Court in **Commissioner of Central Excise Vs. M.P.V. & Engineering Industries**,(1 supra) where the Apex Court at Para 11 observed:

> **"It was then submitted by the appellant that in construing a notification granting exemption, the notification must be strictly construed without stretching the language of the notification to confer any unintended benefit. Similar argument was advanced before the Tribunal. In dealing with the submission the Tribunal noticed the decision of this Court in CCE V. Parle Exports (P) Ltd.,(1989) 1 SCC 345) wherein this Court held that exemption should be strictly construed although the exemption clause in the notification may be construed liberally. In other words, eligibility criteria should be construed strictly but a liberal approach may be adopted in construing other conditions. Reliance was also placed on UOI V.Wood**

Papers Ltd.(1990) 4 SCC 256. We may apply this principle to the case in hand. No doubt, so far as the authorities are concerned, they must examine the claim of the respondent to be a small scale industry strictly and in accordance with the rules. However, once it is found that the industry qualifies as a small scale industry, in the matter of grant of exemption a liberal approach is permissible if it does no violence to the language of the notification. In a case of this nature it is only reasonable to take the view that the benefit of exemption will accrue to a unit found to be a small scale industrial unit from the date on which the application was made for the grant of registration certificate. Such a unit should not be deprived of the benefit to which it is otherwise entitled as a small scale industrial unit merely because the authorities concerned took their own time in disposing of the application. We therefore, agree with the majority view of the Tribunal and hold that the benefit of exemption under the notification in question should be extended to the respondent with effect from the date on which the application for grant of registration was made by it before the competent authority. This is also in accord with the principle which found favour with this Court in State of U.P. V. Haji Ismail Noor Mohd. & Co. (1988) 3 SCC 398 and Assessing Authority Vs. Patiala Biscuits Manufacturers (P) Ltd.,(1977) 2 SCC 389."

20. It is no doubt true that in the light of the clause referred to supra in G.S.Ms.No.55 , the learned Judge came to the conclusion that giving eligibility certificate as required under G.O.Ms.No.333 dated 14.11.2003 is essential for getting the incentives. The writ petitioners made applications on 29-05-2004, 24-04-2004 and 06-05-2004 respectively. It is not the case of the respondents that the policy decision promulgated under G.O.Ms.No.179 superseding the prior G.Os would have any retrospective operation. Even otherwise, the applications were made as per G.Os, the petitioners were under the fond hope and expectation that they would be entitled to these incentives and nothing was heard from the side of the respondents side as specified in the respective affidavits filed in support of the writ petitions. In the light of the view expressed by the Apex Court in **Commissioner of Central Excise Vs. M.P.V.& Engineering Industries,**(1 supra) and also in the light of the view expressed by the learned judge of this court in writ petition No.1954 of 2005 dated 30-06-2006(3 supra) which is latter in point of time wherein reliance was placed on the decision of the Division Bench of this

Court in **P.P.R. Industries V. Commissioner of Industries** (7 supra), this court is of the considered opinion that the petitioners are entitled to the incentives or benefits as per G.O.Ms.No.333 dated 14-11-2003 and G.O.Ms.No.55 dated 5-3-2004 till the date of issuance G.O.Ms. No.179 from the respective dates of the applications dated 29-05-2004, 24-04-2004 and 06-05-2004 respectively.

21. Accordingly, the writ petitions are hereby allowed to the extent indicated above i.e. to the effect from the respective dates of the applications by the petitioners till the issuance of G.O.Ms.No.179 dated 22-06-2005 the petitioners would be entitled to the respective incentives and concessions in terms of G.O.Ms.No.333 dated 14-11-2003 and G.O.Ms.No.55 dated 5-3-2004, Industries and Commerce. No order as to costs.

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P.S.NARAYANA,J

10-08-2006

Note:L.R.copy to be marked
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[1] 2003 (5) SCC 333,

[2] 1993 APSTJ Volume 17 P. 91

[3] W.P.No.1954 of 2005 dtd.13-6-2006

[4] W.P.No.3506 of 2006 dtd.24-2-2006

[5] AIR 1999 SC 1801

[6] AIR1996 SC 149

[7] 92 STC 110